

**Illinois Department of Revenue
Regulations**

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| Title 86 Part 110 Section 110.135 | Review of Assessments – Counties of 3,000,000 or More |
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TITLE 86: REVENUE

**PART 110
PROPERTY TAX CODE**

Section 110.135 Review of Assessments - Counties of 3,000,000 or More

- a) In counties having 3,000,000 or more inhabitants, upon the completion of the valuations and assessments of all parcels of land and improvements thereon, in each town or taxing district, and before the revision thereof, such valuations and assessments shall be tabulated and abstracted by sections, divisions, subdivisions and such other convenient units of area as may be practicable in each town or taxing district. Such abstract shall include the following information concerning each individual parcel of land and the improvements thereon:
 - 1) Volume, page and line of assessment book;
 - 2) property index number;
 - 3) address of property;
 - 4) dimensions of lot or land;
 - 5) legal description appearing in assessment books;
 - 6) valuation of land;
 - 7) valuation of improvements;
 - 8) total valuation of land and improvements;
 - 9) assessment of land;
 - 10) assessment of improvements.
- b) When such abstract for each town or taxing district is completed, such abstract shall remain in the office of the County Assessor, and any changes in valuations or assessments upon review or revision by the County Assessor shall be entered in such abstract before entry in the assessment books.
- c) All hearings in the review or revision of the assessment of real estate by the County

Assessor, Board of Review or Board of Appeals shall be held in open, public meetings of the respective officers.

- d) The correction or revision of individual assessments by the County Assessor may be made on his own initiative or upon complaint in writing by any taxpayer. The review thereof by the Board of Appeals shall be made only on the written complaint of owners or other taxpayers or their duly authorized agents, which complaints shall state the facts upon which they are based and shall be under oath. The Board of Review shall, upon written complaint or request by a taxpayer or affected taxing district and upon good cause shown, revise, correct, alter or modify any assessment of real property. The Board of Review may, upon written motion of one or more members of the Board and upon good cause shown, revise, correct, alter or modify any assessment of real property regardless of whether the taxpayer or owner has filed a complaint or request with the Board. Before increasing an assessment the Board of Review shall give notice and the opportunity to be heard to the affected person. Before reducing an assessment on its own motion, the Board of Review shall give notice to the Assessor or Chief County Assessment Officer who certified the assessment and give that Assessor or Chief County Assessment Officer the opportunity to be heard. The Board of Review shall give all taxing districts an opportunity to be heard on the matter.
- e) All complaints shall be filed on the proper form prescribed by the Department, which form shall be provided to the complainants by the County Assessor, Board of Review or Board of Appeals. Reasonable notice of hearings on such complaints shall be given to the complainants or owners in writing at the address so given, or otherwise as provided by law.
- f) Every decision by the County Assessor, Board of Review or Board of Appeals making a change in any assessment shall be publicly announced. The reason therefor shall be stated briefly, and minutes of the decision and reasons shall be entered or caused to be entered in a record of the proceedings, which record shall be permanently preserved and be open to public inspection, and a notation of each change, together with the complaint number on which it is based, shall be made in the assessment books in ink of a color different from that already appearing therein. Written notice of the action by the Board of Review shall be mailed to a taxpayer whose assessment has been increased or decreased or to a taxpayer who has filed a complaint in writing with the Board of Review and whose assessment was not changed. A copy of the notice shall be given to an Assessor or Chief County Assessment Officer whose assessment was reversed or modified by the Board of Review.

The written notice shall set forth the assessed valuation prior to action by the Board of Review and after final action by the Board. The notice shall state that the assessed value as certified to the County Clerk will become the locally assessed value for that year and succeeding years unless revised. The notice shall specify the facts upon which the Board's decision is based. For actions by the Board of Review with regard to residential property with 6 units or less beginning with assessments made for the 1996 assessment year and with regard to all other property beginning with assessments made for the 1997 assessment year, the notice shall include the following language: "You may appeal this decision to the Property Tax Appeal Board by filing a petition for review with the Property

Tax Appeal Board within 30 days after this notice is mailed to you or your agent, or is personally served upon you or your agent."

- g) In case any valuation of real property is changed, the decision or the reason therefor shall show the elements of value as defined on the property record card which Section 110.130 of this Part requires to be kept and which was at fault, and definite corrections shall be made on such card in such manner as to preserve the exact form of the information contained on such card. A notation shall also be made on each such card showing the complaint number on which any changes made thereon are based, and if any such changes are made on motion of the County Assessor, Board of Review or the Board of Appeals, such fact shall also be recorded on such card. All such changes in assessed valuations shall be so entered on the property record card, or a photostatic copy thereof, as to show the changes, without erasure or obscuration of the existing words or figures on the card and, where necessary, such changes may be made on a separate card permanently attached to the property record card.
- h) The record cards provided for in Section 110.130 of this Part shall be filed by sections, blocks and parcels and shall be kept and maintained as permanent records by the County Assessor. Such record card shall be maintained in corrected form; when corrections are made in any record card, the same shall be preserved in the office of the County Assessor as other originals are preserved.
- i) In case any property is found not to be taxable according to the procedures set forth in Section 110.115 of this Part, the decision, or the reason therefor, shall be made to appear and the correction entered upon the property record card. No change shall be made in any assessment until the basis for the same first shall be entered on the property record card.
- j) A copy of the land index maps, required by Section 110.130 of this Part shall be made available in the office of the County Assessor for public inspection at all reasonable times after the real estate assessment list is certified to the County Clerk.

(Source: Amended 20 Ill. Reg. 13611, effective October 3, 1996)